

Reporting of Government Deficits and Debt Levels

in accordance with Council Regulation (EC) N° 479/2009, as amended by Commission Regulation (EU) No 220/2014 and the Statements contained in the Council minutes of 22/11/1993

Set of reporting tables revised to comply with Council Regulation (EC) N° 479/2009, as amended by Commission Regulation (EU) No 220/2014

Member State: Lithuania

Date: 19/04/2016

DD/MM/YYYY

The information is to be provided in the cover page only

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Yellow and grey cells: compulsory detail; green cells: automatic compilation; blue cells: voluntary detail.

Not applicable: M ; Not available: L

For all "vertical and horizontal checks" cells is used "Comma Style" Format. Thus, cell which is equal to "0.00" (zero) is shown as "-". Also 1000 separator is used.

Table 1: Reporting of government surplus/ deficit and debt levels and provision of associated data

Member State: Lithuania Data are in millions of EUR Date: 19/04/2016	ESA 2010 codes	Year				
		2012	2013	2014	2015	2016
		final	final	final	half-finalized	planned
Net lending (+)/ net borrowing (-)	B.9					
General government	S.13	-1,049	-917	-251	-78	-455
- Central government	S.1311	-393	-466	160	-199	-352
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	-82	-96	44	123	-7
- Social security funds	S.1314	-575	-355	-455	-1	-95
		final	final	final	half-finalized	planned
General government consolidated gross debt						
Level at nominal value outstanding at end of year		13,264	13,550	14,825	15,882	15,882
<i>By category:</i>						
Currency and deposits	AF.2	194	246	305	473	
Debt securities	AF.3	10,598	10,534	11,726	12,530	
Short-term	AF.31	342	312	208	0	
Long-term	AF.32	10,256	10,222	11,518	12,530	
Loans	AF.4	2,472	2,770	2,794	2,879	
Short-term	AF.41	439	435	456	323	
Long-term	AF.42	2,033	2,335	2,338	2,556	
General government expenditure on:						
Gross fixed capital formation	P.51g	1,326	1,311	1,285	1,332	1,350
Interest (consolidated)	D.41 (uses)	659	615	587	565	613
Gross domestic product at current market prices	B.1*g	33,335	34,962	36,444	37,190	38,528

(1) Please indicate status of data: estimated, half-finalized, final.

Table 2A: Provision of the data which explain the transition between the public accounts budget balance and the central government surplus/ deficit

Member State: Lithuania						
Data are in millions of EUR						
Date: 19/04/2016						
	2012	2013	Year 2014	2015	2016	
Working balance in central government accounts	-42	-190	-130	-1,519	-578	
<i>Basis of the working balance</i>	<i>cash</i>	<i>cash</i>	<i>cash</i>	<i>cash</i>	<i>planned</i>	
Financial transactions included in the working balance	-123	-17	-5	-259	8	
Loans, granted (+)	0	0	0	0	0	
Loans, repayments (-)	-8	-2	-2	-1	0	
Equities, acquisition (+)	0	0	5	75	67	
Equities, sales (-)	-80	0	-1	0	0	
Other financial transactions (+/-)	-35	-15	-7	-331	-59	
of which: transactions in debt liabilities (+/-)	-1	4	4	-260	2	
of which: net settlements under swap contracts (+/-)	-34	-19	-11	-72	-62	
Detail 1	-4	0	0	0	0	coupon sold
Detail 2	-8	0	0	-263		financial derivatives
Detail 3	11	4	4	4	2	repayment of unpaid salaries to judges and for immovable property of the Jewish Communities
Non-financial transactions not included in the working balance	-30	11	9	41	-1	
Detail 1	1	-13	-20	3		off budget revenue and expenditure (borrowed funds accounts)
Detail 2	-19	3	4	5		property transferred to Turto bankas for renewal
Detail 3	-12	-8	5	1		neutralisation of "wrong" recording of discount/premium in public accounts
Detail 4		0	-12	-1	-1	PPP Palanga bypass
Detail 5		6	5	5		paid back the previous year's appropriations
Detail 6		23	27	29		unused EU grants paid back to the State budget by final beneficiaries
Difference between interest paid (+) and accrued (D.41)(-)	-33	-24	-23	6	45	
Other accounts receivable (+)	-130	124	-7	556	57	
Detail 1	-30	31	24	52	57	accruals of VAT and excises
Detail 2	-123	99	-66	502		expenditure of GG on behalf of EU and reimbursements from EU
Detail 3	3	2	0	0		interest receivable
Detail 4	7	7	6	-7		sales of land
Detail 5	14	-14				penalties for economic entities
Detail 6			29	-4		reduced payments to the EU budget under "Amendment of the EU budget No5/2014 and amending act of December 2014" and under "Amendment of the EU budget No8/2015, restoration of the 2015 contributions to EU budget
Detail 7				14		income tax receivables according to the compensation mechanism of cuts to civil servants wages (the Law of 30 June 2015 No XII-1927)
Other accounts payable (-)	5	-44	-135	458	121	
Detail 1	6	-25	15	10		accruals of current expense
Detail 2	-23	-11	-56	622		advance payments from EU
Detail 3	20	-3	19	-1	0	direct payments related to year N, but made in year N+1 and made in N, but related to N-1
Detail 4	2	5	5	6	7	payments to the EU budget under "Amendment of the EU budget No8/2013"
Detail 5	0	-10	10	0		real estate restitution to HHI through financial compensation
Detail 6	0	-1	0	0		provisions for calls under standardised guarantees related to state supported loans for student obligation of the central government to pay the compensation to Sodra in 2015 and 2016, as foreseen in the Article 5 of the Law on Pension compensation No XII-886, 2014
Detail 7			-128	63	68	obligation of the central government to pay the compensation for wages of civil servants (the Law of 30 June 2015 No XII-1927)
Detail 8				-121	6	obligation of the central government to pay compensation to Sodra for the old-age pensions of the working pensioners (the Law of 30 June 2015 No XII-1923)
Detail 9				-121	40	
Working balance (+/-) of entities not part of central government	M	M	M	M	M	
Net lending (+) / net borrowing (-) of other central government bodies	-40	-325	451	249	-4	
Detail 1	-40	-325	451	249	-4	special accounts, extrabudgetary funds and public corporations
Detail 2						
Other adjustments (+/-) (please detail)	0	0	0	269	0	
Detail 1		0				debt cancellation on-lent loans
Detail 2				269		holding gains / losses
Detail 3						
Detail 4						
Detail 5						
Net lending (+) / net borrowing (-) (B.9) of central government (S.1311)	-393	-466	160	-199	-352	

(ESA 2010 accounts)

(1) Please indicate accounting basis of the working balance: cash, accrual, mixed, other.

Note: Member States can adapt tables 2A, B, C and D to their national specificity according to the established practice

Table 2B: Provision of the data which explain the transition between the working balance and the state government surplus/ deficit

Member State: Lithuania Data are in ...(millions of units of national currency) Date: 19/04/2016	2012	2013	Year 2014	2015	2016	
Working balance in state government accounts	M	M	M	M		
<i>Basis of the working balance</i>	(1)	(1)	(1)	(1)		
Financial transactions included in the working balance	M	M	M	M		
Loans (+/-)	M	M	M	M		
Equities (+/-)	M	M	M	M		
Other financial transactions (+/-)	M	M	M	M		
of which: transactions in debt liabilities (+/-)	M	M	M	M		
of which: net settlements under swap contracts (+/-)	M	M	M	M		
<i>Detail 1</i>						
<i>Detail 2</i>						
Non-financial transactions not included in the working balance	M	M	M	M		
<i>Detail 1</i>						
<i>Detail 2</i>						
Difference between interest paid (+) and accrued (D.41)(-)	M	M	M	M		
Other accounts receivable (+)	M	M	M	M		
<i>Detail 1</i>						
<i>Detail 2</i>						
Other accounts payable (-)	M	M	M	M		
<i>Detail 1</i>						
<i>Detail 2</i>						
Working balance (+/-) of entities not part of state government	M	M	M	M		
Net lending (+)/ net borrowing (-) of other state government bodies	M	M	M	M		
<i>Detail 1</i>						
<i>Detail 2</i>						
Other adjustments (+/-) (<i>please detail</i>)	M	M	M	M		
<i>Detail 1</i>						
<i>Detail 2</i>						
<i>Detail 3</i>						
Net lending (+)/ net borrowing (-) (B.9) of state government (S.1312)	M	M	M	M		

(ESA 2010 accounts)

(1) Please indicate accounting basis of the working balance: cash, accrual, mixed, other.

Note: Member States can adapt tables 2A, B, C and D to their national specificity according to the established practice

Table 2C: Provision of the data which explain the transition between the working balance and the local government surplus/ deficit

Member State: Lithuania	Year					
Data are in millions of EUR	2012	2013	2014	2015	2016	
Date: 19/04/2016						
Working balance in local government accounts	-52	-47	37	98		
<i>Basis of the working balance</i>	cash	cash	cash	cash		
Financial transactions included in the working balance	0	0	0	0		
Loans (+/-)	M	M	M	M		
Equities (+/-)	0	0	-1	0		
Other financial transactions (+/-)	0	0	0	0		
of which: transactions in debt liabilities (+/-)	0	0	0	0		
of which: net settlements under swap contracts (+/-)	M	M	M	M		
Detail 1	0	0	0	0		payments on the financial leasing
Detail 2						
Non-financial transactions not included in the working balance	-4	-6	-9	-8		
Detail 1	2	6	8	0		privatisation receipts from non-financial assets sold (except shares)
Detail 2	-2	-8	-9	0		acquisition of non-financial assets and other expenditure from privatisation receipts (municipal)
Detail 3	0	-1	0	-1		imputed capital formation associated with financial leasing agreement
Detail 4	-1	0	0	0		Balsiy PPP
Detail 5	-4	-4	-8	-7		capital expenditure
Detail 6				-1		Vilnius municipality expenditure not included in the working balance
Difference between interest paid (+) and accrued (D.41)(-)	-2	-3	-3	3		
Other accounts receivable (+)	6	14	7	1		
Detail 1	6	14	7	1		
Detail 2						
Other accounts payable (-)	-29	-47	7	24		
Detail 1	-29	-47	7	24		
Detail 2						
Working balance (+/-) of entities not part of local government	M	M	M	M		
Net lending (+)/ net borrowing (-) of other local government bodies	-1	-6	5	5		
Detail 1	0	-1	0	0		
Detail 2	0	-6	5	4		
Other adjustments (+/-) (please detail)	0	0	0	0		
Detail 1						
Detail 2						
Detail 3						
Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313)	-82	-96	44	123		

(ESA 2010 accounts)

(1) Please indicate accounting basis of the working balance: cash, accrual, mixed, other.

Note: Member States can adapt tables 2A, B, C and D to their national specificity according to the established practice

Table 2D: Provision of the data which explain the transition between the working balance and the social security surplus/ deficit

Member State: Lithuania Data are in millions of EUR Date: 19/04/2016	2012	2013	Year 2014	2015	2016	
Working balance in social security accounts	-579	-364	-313	-145		
<i>Basis of the working balance</i>	accrual	accrual	accrual	accrual		
Financial transactions included in the working balance	0	M	M	M		
Loans (+/-)	M	M	M	M		
Equities (+/-)	0	M	M	M		
Other financial transactions (+/-)	M	M	M	M		
of which: transactions in debt liabilities (+/-)	M	M	M	M		
of which: net settlements under swap contracts (+/-)	M	M	M	M		
Detail 1						
Detail 2						
Non-financial transactions not included in the working balance	-1	-4	-4	-2		
Detail 1	-1	-4	-4	-2		capital expenditure
Detail 2						
Difference between interest paid (+) and accrued (D.41)(-)	L	L	L	L		
Other accounts receivable (+)	M	M	M	22		
Detail 1				22		social contributions receivables according to the compensation mechanism of cuts to civil servants wages (the Law of 30 June 2015 No XII-1927)
Detail 2						
Other accounts payable (-)	0	0	-142	121		
Detail 1			-142	121		Pension compensations by Sodra
Detail 2						
Working balance (+/-) of entities not part of social security funds	M	M	M	M		
Net lending (+)/ net borrowing (-) of other social security bodies	M	M	M	M		
Detail 1						
Detail 2						
Other adjustments (+/-) (please detail)	6	13	4	3		
Detail 1	5	5	3	3		consumption of fixed capital
Detail 2		7				amounts unlikely to be collected
Detail 3		1				cancellation of deposits held in Snoras/Ukio bankas
Detail 4	0	0	0	0		holding gains / losses
Net lending (+)/ net borrowing (-) (B.9) of social security (S.1314)	-575	-355	-455	-1		
(ESA 2010 accounts)						

(1) Please indicate accounting basis of the working balance: cash, accrual, mixed, other.

Note: Member States can adapt tables 2A, B, C and D to their national specificity according to the established practice

Table 3A: Provision of the data which explain the contributions of the surplus/ deficit and the other relevant factors to the variation in the debt level (general government)

Member State: Lithuania Data are in millions of EUR Date: 19/04/2016	Year			
	2012	2013	2014	2015
Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*	1,049	917	251	78
Net acquisition (+) of financial assets ⁽²⁾	600	-375	1,236	343
Currency and deposits (F.2)	850	-487	1,212	43
Debt securities (F.3)	-10	0	51	-50
Loans (F.4)	6	5	6	0
Increase (+)	16	14	15	14
Reduction (-)	-11	-8	-9	-14
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	6	5	6	0
Increase (+)	16	14	15	14
Reduction (-)	-11	-8	-9	-14
Equity and investment fund shares/units (F.5)	-67	-3	-1	70
Portfolio investments, net ⁽²⁾	0	0	0	0
Equity and investment fund shares/units other than portfolio investments	-67	-3	-1	70
Increase (+)	16	0	2	71
Reduction (-)	-82	-3	-2	-1
Financial derivatives (F.71)	-42	-19	-11	-335
Other accounts receivable (F.8)	-136	129	-21	613
Other financial assets (F.1, F.6)	-1	-1	0	0
Adjustments ⁽³⁾	4	-240	-208	604
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	35	-211	-203	583
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	-1	1	1
Issuances above(-)/below(+) nominal value	-16	-59	-3	-26
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	-5	37	3	47
Redemptions/repurchase of debt above(+)/below(-) nominal value	-12	-7	-6	-1
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	3	1	0	0
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	0	0	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0
Statistical discrepancies	-18	-17	-4	33
Difference between capital and financial accounts (B.9-B.9f)	-18	-17	-4	33
Other statistical discrepancies (+/-)	0	0	0	0
Change in general government (S.13) consolidated gross debt ^(1, 2)	1,635	286	1,275	1,057

*Please note that the sign convention for net lending/ net borrowing is different from tables 1 and 2.

(1) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.

(2) Consolidated within general government.

(3) Due to exchange-rate movements.

(4) Including capital uplift

(5) AF.2, AF.3 and AF.4 at face value.

Table 3B: Provision of the data which explain the contributions of the surplus/ deficit and the other relevant factors to the variation in the debt level and the consolidation of debt (central government)

Member State: Lithuania Data are in millions of EUR Date: 19/04/2016	Year			
	2012	2013	2014	2015
Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*	393	466	-160	199
Net acquisition (+) of financial assets ⁽²⁾	1,299	27	1,492	375
Currency and deposits (F.2)	893	-499	1,092	-41
Debt securities (F.3)	-10	0	51	-50
Loans (F.4)	669	440	386	173
Increase (+)	830	778	782	560
Reduction (-)	-161	-337	-396	-387
Short term loans (F.41), net	0	8	0	-8
Long-term loans (F.42)	669	432	386	181
Increase (+)	824	760	766	555
Reduction (-)	-155	-327	-380	-374
Equity and investment fund shares/units (F.5)	-65	-1	1	70
Portfolio investments, net ⁽²⁾	0	0	0	0
Equity and investment fund shares/units other than portfolio investments	-65	-1	1	70
Increase (+)	15	0	2	71
Reduction (-)	-80	-1	-1	0
Financial derivatives (F.71)	-42	-19	-11	-335
Other accounts receivable (F.8)	-145	106	-27	558
Other financial assets (F.1, F.6)	-1	-1	0	0
Adjustments ⁽²⁾	-49	-190	-105	480
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	-20	-164	-102	462
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	-1	1	1
Issuances above(-)/below(+) nominal value	-16	-59	-3	-26
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	-4	40	6	44
Redemptions/repurchase of debt above(+)/below(-) nominal value	-12	-7	-6	-1
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	3	1	0	0
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	0	0	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0
Statistical discrepancies	-24	-23	-6	19
Difference between capital and financial accounts (B.9-B.9f)	-24	-23	-6	19
Other statistical discrepancies (+/-)	0	0	0	0
Change in central government (S.1311) consolidated gross debt ^(1, 2)	1,619	280	1,221	1,073
Central government contribution to general government debt (a=b-c) ⁽⁵⁾	9,808	9,654	10,495	11,395
Central government gross debt (level) (b) ^(2, 5)	12,260	12,540	13,761	14,834
Central government holdings of other subsectors debt (level) (c) ⁽⁶⁾	2,452	2,887	3,267	3,440

***Please note that the sign convention for net lending/ net borrowing is different from tables 1 and 2.**

(1) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.

(2) Consolidated within central government.

(3) Due to exchange-rate movements.

(4) Including capital uplift

(5) AF.2, AF.3 and AF.4 at face value.

Table 3C: Provision of the data which explain the contributions of the surplus/ deficit and the other relevant factors to the variation in the debt level and the consolidation of debt (state government)

Member State: Lithuania Data are in millions of EUR Date: 19/04/2016	Year			
	2012	2013	2014	2015
Net lending (-)/ net borrowing (+) (B.9) of state government (S.1312)*	M	M	M	M
Net acquisition (+) of financial assets ⁽²⁾	M	M	M	M
Currency and deposits (F.2)	M	M	M	M
Debt securities (F.3)	M	M	M	M
Loans (F.4)	M	M	M	M
Increase (+)	M	M	M	M
Reduction (-)	M	M	M	M
Short term loans (F.41), net	M	M	M	M
Long-term loans (F.42)	M	M	M	M
Increase (+)	M	M	M	M
Reduction (-)	M	M	M	M
Equity and investment fund shares/units (F.5)	M	M	M	M
Portfolio investments, net ⁽²⁾	M	M	M	M
Equity and investment fund shares/units other than portfolio investments	M	M	M	M
Increase (+)	M	M	M	M
Reduction (-)	M	M	M	M
Financial derivatives (F.71)	M	M	M	M
Other accounts receivable (F.8)	M	M	M	M
Other financial assets (F.1, F.6)	M	M	M	M
Adjustments ⁽³⁾	M	M	M	M
Net incurrence (-) of liabilities in financial derivatives (F.71)	M	M	M	M
Net incurrence (-) of other accounts payable (F.8)	M	M	M	M
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	M	M	M	M
Issuances above(-)/below(+) nominal value	M	M	M	M
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	M	M	M	M
Redemptions/repurchase of debt above(+)/below(-) nominal value	M	M	M	M
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	M	M	M	M
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	M	M	M	M
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	M	M	M	M
Statistical discrepancies	M	M	M	M
Difference between capital and financial accounts (B.9-B.9f)	M	M	M	M
Other statistical discrepancies (+/-)	M	M	M	M
Change in state government (S.1312) consolidated gross debt ^(1, 2)	M	M	M	M
State government contribution to general government debt (a=b-c) ⁽⁵⁾	M	M	M	M
State government gross debt (level) (b) ^(2, 5)	M	M	M	M
State government holdings of other subsectors debt (level) (c) ⁽⁵⁾	M	M	M	M

***Please note that the sign convention for net lending/ net borrowing is different from tables 1 and 2.**

(1) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.

(2) Consolidated within state government.

(3) Due to exchange-rate movements.

(4) Including capital uplift

(5) AF.2, AF.3 and AF.4 at face value.

Table 3D: Provision of the data which explain the contributions of the surplus/ deficit and the other relevant factors to the variation in the debt level and the consolidation of debt (local government)

Member State: Lithuania Data are in millions of EUR Date: 19/04/2016	Year			
	2012	2013	2014	2015
Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*	82	96	-44	-123
Net acquisition (+) of financial assets ⁽²⁾	-2	-2	39	68
Currency and deposits (F.2)	4	-12	39	69
Debt securities (F.3)	M	M	M	M
Loans (F.4)	0	0	0	0
Increase (+)	0	0	0	0
Reduction (-)	0	0	0	0
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	0	0	0	0
Increase (+)	0	0	0	0
Reduction (-)	0	0	0	0
Equity and investment fund shares/units (F.5)	0	-3	-2	-1
Portfolio investments, net ⁽²⁾	0	0	0	0
Equity and investment fund shares/units other than portfolio investments	0	-3	-2	-1
Increase (+)	0	0	0	0
Reduction (-)	0	-3	-2	-1
Financial derivatives (F.71)	M	M	M	M
Other accounts receivable (F.8)	-5	12	2	0
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽²⁾	-23	-42	60	10
Net incurrence (-) of liabilities in financial derivatives (F.71)	M	M	M	M
Net incurrence (-) of other accounts payable (F.8)	-22	-39	63	7
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	M	M	M	M
Issuances above(-)/below(+) nominal value	M	M	M	M
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	-2	-3	-3	3
Redemptions/repurchase of debt above(+)/below(-) nominal value	M	M	M	M
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	0	0	0	0
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	0	0	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0
Statistical discrepancies	8	6	4	16
Difference between capital and financial accounts (B.9-B.9f)	8	6	4	16
Other statistical discrepancies (+/-)	0	0	0	0
Change in local government (S.1313) consolidated gross debt ^(1,2)	65	57	59	-29
Local government contribution to general government debt (a=b-c) ⁽⁵⁾	639	696	754	725
Local government gross debt (level) (b) ⁽⁵⁾	639	696	755	726
Local government holdings of other subsectors debt (level) (c) ⁽⁵⁾	0	0	1	1

*Please note that the sign convention for net lending/ net borrowing is different from tables 1 and 2.

- (1) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.
(2) Consolidated within local government.
(3) Due to exchange-rate movements.

- (4) Including capital uplift
(5) AF.2, AF.3 and AF.4 at face value.

Table 3E: Provision of the data which explain the contributions of the surplus/ deficit and the other relevant factors to the variation in the debt level and the consolidation of debt (social security funds)

Member State: Lithuania Data are in millions of EUR Date: 19/04/2016	Year			
	2012	2013	2014	2015
Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)*	575	355	455	1
Net acquisition (+) of financial assets ⁽²⁾	-38	31	208	128
Currency and deposits (F.2)	-47	24	81	16
Debt securities (F.3)	M	M	M	M
Loans (F.4)	M	M	M	M
Increase (+)	M	M	M	M
Reduction (-)	M	M	M	M
Short term loans (F.41), net	M	M	M	M
Long-term loans (F.42)	M	M	M	M
Increase (+)	M	M	M	M
Reduction (-)	M	M	M	M
Equity and investment fund shares/units (F.5)	-2	0	0	0
Portfolio investments, net ⁽²⁾	M	M	M	M
Equity and investment fund shares/units other than portfolio investments	-2	0	0	0
Increase (+)	0	0	0	0
Reduction (-)	-2	0	0	0
Financial derivatives (F.71)	M	M	M	M
Other accounts receivable (F.8)	11	7	127	113
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽³⁾	79	-3	-285	58
Net incurrence (-) of liabilities in financial derivatives (F.71)	M	M	M	M
Net incurrence (-) of other accounts payable (F.8)	80	-3	-286	58
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	M	M	M	M
Issuances above(-)/below(+) nominal value	M	M	M	M
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	-1	0	0	0
Redemptions/repurchase of debt above(+)/below(-) nominal value	M	M	M	M
Appreciation(+)/depreciation(-) ⁽⁵⁾ of foreign-currency debt ⁽⁵⁾	0	0	0	0
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	0	0	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0
Statistical discrepancies	-2	0	-2	-1
Difference between capital and financial accounts (B.9-B.9f)	-2	0	-2	-1
Other statistical discrepancies (+/-)	0	0	0	0
Change in social security (S.1314) consolidated gross debt ^(1, 2)	613	383	376	186
Social security contribution to general government debt (a=b-c) ⁽⁵⁾	2,817	3,201	3,576	3,762
Social security gross debt (level) (b) ^(2, 5)	2,817	3,201	3,576	3,762
Social security holdings of other subsectors debt (level) (c) ⁽³⁾	0	0	0	0

*Please note that the sign convention for net lending/ net borrowing is different from tables 1 and 2.

(1) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.

(2) Consolidated within social security.

(3) Due to exchange-rate movements.

(4) Including capital uplift

(5) AF.2, AF.3 and AF.4 at face value.

Table 4: Provision of other data in accordance with the statements contained in the Council minutes of 22/11/1993.

Member State: Lithuania Data are in ...(millions of units of national currency) Date: 19/04/2016		Year				
		2012	2013	2014	2015	2016
Statement Number		final	final	final	half-finalized	forecast
2	Trade credits and advances (AF.81 L)	273	357	274	236	L
3	Amount outstanding in the government debt from the financing of public undertakings					
	<i>Data:</i>	77	82	89	92	L
	<i>Institutional characteristics:</i>					
4	In case of substantial differences between the face value and the present value of government debt, please provide information on					
	i) the extent of these differences:					
	ii) the reasons for these differences:					
10	Gross National Income at current market prices (B.5*g)(2)	32,329	34,053	36,005	35,713	37,269

(1) Please indicate status of data: estimated, half-finalized, final.

(2) Data to be provided in particular when GNI is substantially greater than GDP.